



Implementation of CBCS / ECS

Minutes of Meetings (MoM) of Board of Studies (BoS)

Academic Year : 2018-19

School : School of Studies in Management and Commerce

Department : Commerce

Date and Time : NA

Venue : NA

The scheduled meeting of member of Board of Studies (BoS) of Department of Commerce, School of Studies in Management and Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur was held to design and discuss the B. Com Final year (semesters) scheme and syllabi.

The following members were present in the meeting:

1. Prof. xxxxxxxxxxx (External Expert Member BoS, Dept. of Commerce)
2. Prof. xxxxxxxxxxx (Member BoS, Dept. of Commerce.)
3. Dr. xxxxxxxxxxx (HOD, Associate Prof., Dept. of Commerce.-cum Chairman, BOS)
4. Mrs. xxxxxxxxxxx (Member BoS, Assistant Professor, Dept. of Commerce)
5. Mr. xxxxxxxxxxx (Invited Member, Assistant Professor, Dept. of Commerce)
6. Dr. xxxxxxxxx (Invited Member, Assistant Professor, Dept. of Commerce)

Following points were discussed during the meeting

1. Xxxxxxxxxxxxxxxxxx
2. Xxxxxxxxxxxxxxxxxx
3. Xxxxxxxxxxxxxxxxxx
4. Xxxxxxxxxxxxxxxxxx (If CBCS/ECS scheme is implemented in any of the program, kindly mention in the discussion)

The committee discussed and approved the scheme and syllabi. The following courses were revised in the of B. Com VI Sem

- ❖ Transport Phenomena (CH07TPC16)
- ❖ Process Equipment Design - III (CH08TPC17)

The following new courses were introduced in the of B. Com Final year (VI Semesters):

- ❖ Seminar (CH07PPC12)
- ❖ Xxxxxxxxxxxxxxxxx (XXXXXXXXXXXXXXXXXX)

Signature & Seal of HoD



Scheme and Syllabus- UG

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
Department of Commerce
B. Com (Hons.) Programme
Considered by the Members of Board of Studies

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CBCS Course Structure				Semester I				
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-1.1	Ability Enhancement Compulsory Course	Environmental Studies	02	02	Nil	70	30	100
BCH-1.2	Core Course	Financial Accounting	06	04	03	70	30	100
BCH-1.3	Core Course	Business Mathematics	06	04	03	70	30	100
BCH-1.4 A	Generic Elective	Micro Economics	06	05	01	70	30	100
BCH-1.4 B	Generic Elective	Tribal Economics	06	05	01	70	30	100
Total			20	15	07	280	120	400
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Swachhata Abhiyaan / Sports / Community Service / Others	02	-	(02)	-	-	-
Total			22	17	06	-	-	-

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards.

(Dr. Vineet Singh)
Ex-officio Chairman,
Board of Studies
Department of Commerce,
GGV

(Prof. Jayanta Kumar Parida)
Member, VC-Nominee,
Board of Studies
Institute of Management (FM),
Utkal University,
Odhisra

(Dr. B. P. Singhraul)
Member,
Board of Studies
Department of Commerce,
GGV

Date:

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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)
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B. Com (Hons.) Programme
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बैठक दिनांक : 12-07-2018

1.2.2

अध्ययन मंडल वाणिज्य विभाग की बैठक दिनांक 12-07-2018 को 12 बजे सद्योक्त आमोदित हुई जिसमें निम्न सदस्य उपस्थित हुए :

1. डॉ. विनोद सिंह
सहायक प्राध्यापक
एवं प्रभारी विभागाध्यक्ष
2. प्रो. जयन्त कुमार परीदा
वाह्य विशेषज्ञ
3. डॉ. बी. पी. सिंघारौल
सहायक प्राध्यापक

अध्यक्ष

सदस्य

हस्ताक्षर

Vineet

MINUTES

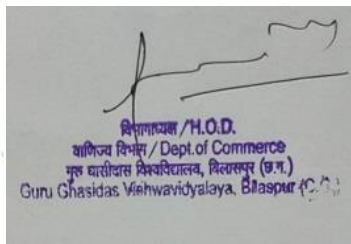
Following draft proposals of syllabi have been thoroughly discussed:

1. B.Com. (Hon's) (CBCS structure)
2. VET syllabus for admission to B.Com. (Hon's) course
3. Revision in the papers of Indirect Taxes subject of B. Com. VI Sem. for academic session 2018-19 and 2019-20.

These syllabi are approved with slight changes and modifications in the meeting of Board of Studies on 12-07-2018 from 12 Noon onwards, in the Head's Room, Department of Commerce, GGW. Approved syllabi are attached for reference. BOS meeting ended with vote of thanks to the chair.

Vineet

(Dr. Vineet Singh)
विभागाध्यक्ष / H.O.D.
वाणिज्य विभाग / Dept. of Commerce
गुरु घासीदास विश्वविद्यालय, बिलासपुर (उ.प्र.)
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.P.)



Vineet
(Dr. B. P. Singh)
Member, BOS

1.1.2



Department of Commerce

Head : Dr. Vineet Singh

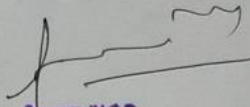
The Department of Commerce is one of the oldest University's Teaching Department. It has been established itself as a centre for higher education and research in the field of Commerce and allied subjects. The department offered integrated UG/PG programme with exit option from the academic year 2009-10, and also offering Ph.D. programme.

The department's library possess more than two thousand five hundred books and research journals. The department has contributed in developing entrepreneurial skills among students.

Courses available

Courses offered	Course code	# Seats	Duration	Eligibility for admission
B. Com (Honours)	105	150	06 Semesters	Min. 50% aggregate at 10+2 level from any recognised board or equivalent and to qualify VET
Ph.D.	-	-		Through VRET

Note: Examination fee, Insurance fee and enrollment fee will be charged separately at the time of admission.


 विभागाध्यक्ष / H.O.D.
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 Guru Ghasidas Vishwavidyalaya, Bilaspur (C.P.)

Vineet



Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

As Revised by the Members of Board of Studies

(Effective from Academic Session 2018-19)

Semester VI		Credit: 03
IC - 602 Indirect Taxes		
<p>Learning Objectives: To provide basic knowledge and equip students with application of principles and provisions of different indirect taxes prevailing in our country especially Goods & Service Tax.</p>		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction of Indirect Tax	5 Lectures
	Background; Direct and Indirect Taxes; Features of Indirect Taxes; Meaning and features of Goods and Service Tax (GST), Background, Necessity and implementation of GST, Favourable impacts and difficulties of GST, Important terms and definitions under Sec. 2 of GST, Legal framework of GST and GST Council, Classification of Goods and Service Tax.	
2	Supply, Levy, Registration and Filing under GST	8 Lectures
	Meaning and Scope of Supply / Tax Liability on composite and mixed supplies, Specific Rates, Levy and collection of tax, Value of Taxable Supply, Registration under GST, Persons liable / not liable for registration, Compulsory registration; process for registration, Issue of Registration Number (GSTIN), Amendment and Cancellation of Registration. Remission of Tax Adjustment and Refund of GST, Offences, Penalties and Appeals.	
3	Exemption, Computations for Goods supplied under GST	7 Lectures
	List of exempted goods and services under the GST, Time and place of supply of goods and services, Determination of Taxable value of the Goods supplied with Practical Problems.	
4	Computations for Services & Composition Levy under GST	10 Lectures
	Determination of Taxable value of Services with Practical Problems, Valuation Rules, Preparation of Tax Invoice Proforma and Practical Problems. Composition Levy- Provisions with Practical Problems, Rules, Provisions and Procedure for Input Tax Credit, Provisions regarding Job-work, Tax liability under the Reverse Charge, Classification of Tax rates.	
5	Customs Laws	10 Lectures
	Basic concepts of Customs Law; Types of customs duties, Anti-Dumping Duty, Safeguard Duty; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Special provisions relating to Baggage's, Postal Goods, Exemptions, Collection & exemption from Customs duties, Date of determination of duty & Tariff Valuation,	

	Prohibitions/restrictions on Impact & Export. Determination of Duty, Warehousing, Demurrage, Project Import and Re-imports: Penalties and Offences.	
	Total Lecture Hours	40

Suggested Readings:

1. Datey, V.S. GST Ready Reckoner, Taxmann Publications, New Delhi
2. Singh, Awdhesh. GST Made Simple: A Complete Guide to Goods and Services Tax in India. Centax Publications Pvt. Ltd.
3. Singhanian, V.K. GST & Customs law, Taxmann Publication, New Delhi
4. Ahuja, Girish and Gupta, Ravi. Systematic Approach to Indirect Taxation – including GST and Customs, Wolters Kluwer, New Delhi
5. Shripal Saklecha & Anit: Goods and Service Tax: Satish Printers and Publishers, Indore.
6. Mangal Shah: Goods and Service Tax: RBD Publishing House, Jaipur
7. Rajak Agrawal & Shivangi Agrawal: GST: Taxmann Publications (P) Ltd, New Delhi.

Note: Latest edition of the text books should be used.

Placed before the Board of Studies on 12-July-2018. Approved from the Session 2018-19 onwards.

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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

B. Com (Hons.) Programme

Considered by the Members of Board of Studies

1.3.1

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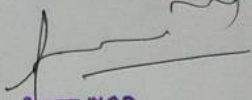
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Date:


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 Vineet

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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

Reconsidered by the Members of Board of Studies

IC-307 ENVIRONMENTAL STUDIES – I		
Learning objective: The objective of this course is to make students familiar with the environmental resources and conditions.		Credit: 03
Unit	Content	Lectures
I	The Multidisciplinary Nature of Environmental Studies: Definition, Scope, and Importance, Nature for Public Awareness	04
II	Natural Resources: Renewable and Non-renewable Resources: Natural Resources and Associated Problems: Forest Resources: Use and Over-exploitation, Deforestation, Case Studies: Timber Extraction, Mining, Dams, and their effects on forests and tribal people; A) Water Resources: Use and Over-utilisation of Surface and Ground Water, Floods, Drought; Conflicts over Water; Dams: Benefits and Problems B) Mineral Resources: Use and Over-exploitation; Environmental effects of Extracting and using Mineral Resources, Case Studies C) Food Resources: World Food Problems, Changes caused by Agriculture and Overgrazing; Effects of Modern Agriculture, Fertilizer-pesticide problems, Water logging, Salinity, Case Studies D) Energy Resources: Growing Energy Needs, Renewable and Non-renewable Energy Sources, Use of Alternate Energy Sources, Case Studies E) Land Resources: Land as a resource; Land Degradation, Man-induced Landslides, Soil Erosion, and Desertification	12
III	Role of an individual in conservation of natural resources; Equitable use of resources for sustainable life-style	04
IV	Concept of an eco-system structure and function of an eco-system; Producers, Consumers, and Decomposers; Energy Flow in the Eco-system, Ecological Succession, Food Chain, Food Webs, and Ecological Pyramids Introduction, Types, Characteristics, Features, Structure, and Functions of the following: Forest Eco-system, Grassland Eco-system, Desert Eco-system, Aquatic Eco-system (Ponds, Streams, Lakes, Rivers, Oceans, Estuaries)	10
V	Bio-diversity and its conservation: Introduction – Definition: Genetic, Species, and Eco-system Diversity, Bio-geographical Classification of India; Value of Bio-diversity: Consumptive Use, Productive Use, Social, Ethical, Aesthetics and Option Values; Bio-diversity at Global, National and Local Levels; India as Mega-diversity Nation; Hot-spot of Bio-diversity; Threats to Bio-diversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts; Endangered and Endemic Species of India; Conservation of Bio-diversity: In-situ, and Ex-situ Conservation Bio-diversity	10
Total Lectures (hours)		40

Suggested Readings:

1. Dhameja, S.K. Environmental Studies 2007. S. K. Kataria and Sons, New Delhi 110006
2. P D Sharma. Ecology and Environment. Publisher: Rastogi Publications-Meerut.
3. Gupta, K.M. Environment and Ecology, 2008. Umesh Publication, New Delhi.
4. Srivastava, S. Environmental Studies 2007. S. K. Kataria and Sons, New Delhi 110006

Placed before the Board of Studies on 31-08-2015. Approved from the Session 2015-16 onwards.

(Prof. L. P. Pateriya)

Chairman, Board of Studies, and
Head, Department of Commerce, GGV

(Amit Manglani)

Member, Board of Studies, and
Assistant Professor, Department of Commerce, GGV

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

Five Years' Integrated UG/PG Programme in Commerce

Reconsidered by the Members of Board of Studies

IC-407 Environmental Studies – II		
Learning objective: The objective of this course is to make students familiar with the environmental resources and conditions.		Credit: 03
Unit	Content	Lectures
I	Definition, Causes, Effects and Control Measures of: Air Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Hazards	08
II	Soil Waste Management: Causes, Effects, and Control Measures of Urban and Industrial Wastes; Role of an individual in Prevention of Pollution; Pollution Case Studies; Disaster Management: Floods, Earthquake, Cyclone, and Landslides	08
III	Human Population and the Environment; Population Growth, Variation among Nations; Population Explosion: Family Welfare Programme; Environment and Human health; Human Rights	06
IV	Social Issues and the Environment; From unsustainable to sustainable development, Urban problems related to Energy, Water Conservation, Rain Water Harvesting, Watershed Management, Resettlement and Rehabilitation of people, its problems and concerns, case studies	08
V	Environmental Ethics; Issues and Possible Solutions, Climate Change, Global Warming, Acid Rain, Ozone Layer Depletion, Nuclear Accidents, and Holocaust, Case studies, Wasteland reclamation, Consumerism and Waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act; Water (Prevention and Control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of Environmental Legislation, Public Awareness, Value Education, HIV/ AIDS, Women and Child Welfare, Role of Information Technology in Environment and Human Health, Case Studies	10
Total Lectures (hours)		40

Suggested Readings:

1. Dhameja, S.K. Environmental Studies 2007. S. K. Kataria and Sons, New Delhi 110006
2. P D Sharma. Ecology and Environment. Publisher: Rastogi Publications-Meerut.
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Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

Department of Commerce

PG Programme in Commerce

Reconsidered by the Members of Board of Studies

MC-401 Corporate Governance & Business Ethics		
Learning objective: To bring conceptual clarity about different principles of corporate governance and business ethics and making students familiar with emerging issues of corporate governance and ethical business practices in corporate world.		
Credit: 04		
Unit	Content	Lectures
I	Introduction: Evolution, Meaning & Concept of Corporate Governance; Principles and Theories of Corporate Governance, Determinants of Good Corporate Governance.	08
II	Corporate Governance Practices- Clause 49 of listing agreement of India, Comparison of principles of Corporate Governance in Various countries-U.K and U.S.A(Sarbanes and Oxley Law and Cadbury Report)	10
III	Reporting on Corporate Governance in India- Compliance with listing agreement, Companies Act, Accounting Standards, one real life case study of any company's report on Corporate Governance.	10
IV	Business Ethics: Meaning, Concept and approaches of Business Ethics. Concepts of Corporate Social Responsibility; Conflicts of interest, Ethical Dilemmas and remedies for Ethical Dilemmas.	10
V	Ethics in different Contexts: Detailed discussion on ethical principles in different contexts-Environmental ethics, workplace ethics, ethics on consumer protection, advertisement ethics; Ethics in accounting and finance.	10
Total Lectures (hours)		48

Suggested Readings:

1. Fernando, A.C.; Corporate Governance: Principles, Policies and Practices; Pearson
2. Chattopadhyay, P.; Corporate Mis-governance; IAA Research Foundation
3. Chakraborty, S.K.; Ethics in Management, Oxford
4. Robert, A.G.; Monks and Minow, Nell; Corporate Governance, Wiley
5. Balachandran, V. and Chandrasekaran, V., Corporate Governance and Social Responsibility, PHI Learning Private Limited, New Delhi, 2009.

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